

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-19  
ATTENDANCE ACCOUNTING

OCTOBER 6, 2003

In accordance with Government Code Section (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Attendance Accounting (AA) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On October 24, 2002, the COSM, determined that Education Code Sections 2550.3, and 42238.7, as added or amended by Chapter 855, Statutes of 1997, and Chapter 846, Statutes of 1998, established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's and G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any school district, as defined in GC Section 17519, except for community colleges, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement.

**Filing Deadlines**

**Initial Claims**

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred for this mandate are limited to November 18, 1998, the date the California Department of Education issued the required worksheet, and June 30, 1999. Only the actual one-time costs for fiscal year 1998-99 shall be included in each claim. Claims must be filed with the SCO and be delivered or postmarked on or before **February 3, 2004**. Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

**Minimum Claim Cost**

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds \$1,000, even if the individual school district's claim does not each exceed \$1,000. The county superintendent of schools shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall

only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure Section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. When no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

## **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

## **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## **PARAMETERS AND GUIDELINES**

Education Code Sections 2550.3 and 42238.7

Statutes 1997, Chapter 855

Statutes 1998, Chapter 846

### *Attendance Accounting*

#### **I. SUMMARY OF THE MANDATE**

On October 24, 2002, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Education Code sections 2550.3 and 42238.7 impose new activities upon school districts and county offices of education. The Commission further found that these new activities represent a new program or higher level of service within an existing program within the meaning of article XIII B, section 6 of the California Constitution and impose costs mandated by the state pursuant to Government Code section 17514.

Accordingly, the Commission approved this test claim for the following specific one-time activities:

##### **School District Activities:**

- Completion and return of the "Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit in Accordance with SB 727" to the Superintendent of Public Instruction. (Ed. Code, § 42238.7.)

##### **County Office of Education Activities:**

- Completion and return of the "Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit in Accordance with SB 727" to the Superintendent of Public Instruction. (Ed. Code, § 2550.3.)

#### **II. ELIGIBLE CLAIMANTS**

Any "school district" as defined in Government Code section 17519, except for community colleges, which incurs increased costs due to this mandate is eligible to claim reimbursement.

#### **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557 requires that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on June 29, 1999, therefore all mandated costs incurred on or after July 1, 1997 are eligible for reimbursement. However, the reimbursement period for this test claim is limited to November 18, 1998, the date the California Department of Education issued the required worksheet and June 30, 1999. . Only the actual one-time costs for fiscal year 1998-99 shall be included in each claim. Pursuant to Government Code

section 17561, subdivision (d)(1), all claims for reimbursement of initial year's costs shall be submitted within 120 days of release of claiming instructions by the State Controller. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

#### IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following one-time activities, pursuant to Education Code sections 2550.3 and 42238.7, are eligible for reimbursement:

- A. Complete, i.e., write the required information on, the **"Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit in Accordance with SB 727"** issued by the California Department of Education<sup>1</sup>
- B. Submit the completed **"Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit in Accordance with SB 727"** to the Superintendent of Public Instruction.
- C. For County Offices of Education only, provide a copy of the **"Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit in Accordance with SB 727"** to each school district within the county.

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<sup>1</sup> Worksheet attached. Note: The Commission found that the worksheet issued by the California Department of Education was the method of implementing Education Code sections 2550.3 and 42238.7. The California Department of Education only required a single report for the 1996-1997 school year. Therefore, reimbursement is limited to the report for the 1996-1997 school year.

## V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

#### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

#### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A. 1, Salaries and Benefits, for each applicable reimbursable activity.

### B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a

particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>2</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING SAVINGS AND REIMBURSEMENTS**

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

## **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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<sup>2</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

#### **IX. REMEDIES BEFORE THE COMMISSION**

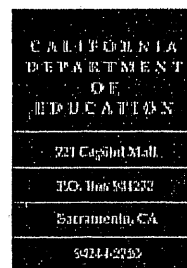
Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.





DELAINE EASTIN  
State Superintendent of Public Instruction



**DATE:** November 18, 1998

**TO:** County Superintendents of Schools

**FROM:** Robert D. Miyashiro, Director  
Education Finance Division

**SUBJECT:** 1998-99 Base Revenue Limit Worksheet Per SB 727

Senate Bill 727 (Chapter 855, Statutes of 1997) amended state law to provide that beginning July 1, 1998, excused absences are no longer included in calculations of Average Daily Attendance (ADA) and thus have been eliminated for purposes of determining apportionments.

To implement this change, SB 727 provides for the adjustment of district revenue limits by >rolling in= funding for excused absences, using absence experience from fiscal year 1996-97. In other words, each district=s total revenue limit apportionment for 1996-97 is divided by its 1996-97 ADA for actual attendance only. The result is an adjusted 1996-97 revenue limit per unit of ADA, which is then used to calculate an adjusted 1997-98 revenue limit per unit of ADA (1997-98 COLAs: Elementary/\$102; High School/\$123; Unified/ \$106). These figures are then used to calculate the district=s estimated 1998-99 revenue limit per unit of ADA (1998-99 COLAs: Elementary/\$156; High School/\$188; Unified/\$163).

Enclosed are the base revenue limit calculations (Worksheet EX) for fiscal year 1998-99 for each district in your county. These calculations are based on information submitted on the 1996-97 School District Report Forms for Excused Absences. Please provide a copy of the enclosed worksheets to each district in your county.

If you have any questions, please contact Sue Haseltine at (916) 324-4551. For your convenience, this information is available on the SFSD (formerly EFD's) Internet Web Site at:

<http://www.cde.ca.gov/fiscal/>

RDM:RGO:s

County \_\_\_\_\_ District \_\_\_\_\_

(State Use Only)

Worksheet for Determining the Adjusted 1998-99 Base Revenue Limit  
In Accordance with SB 727

Reference: SB 727, Chapter 855, Statutes of 1997  
SB 1468, Chapter 846, Statutes of 1998

EDP NO.	WHOLE NUMBERS ONLY UNLESS DECIMAL POINT IS PROVIDED
001	
006	
011	
016	
021	\$ _____
026	\$ _____
031	_____
036	_____
041	_____
046	_____
051	_____
053	_____
056	_____

A. 1996-97 Base Revenue Limit per ADA

- |  |          |     |
|--|----------|-----|
| 1. 1995-96 Base Revenue Limit.....(A-1)  | \$ _____ | 001 |
| 2. 1996-97 Equalization.....(A-2)  | \$ _____ | 006 |
| 3. 1996-97 Additional Equalization.....(A-3)   | \$ _____ | 011 |
| 4. 1996-97 COLA.....(A-4)  | \$ _____ | 016 |
| 5. 1996-97 Adjusted Base Revenue Limit per ADA<br>(Sum of Lines A-1 through A-4).....(A-5)                     |          | 021 |
| 6. 1996-97 Base Revenue Limits for Growth ADA (105% of<br>the 1996-97 Statewide Average Revenue Limit per ADA) |          |     |
| Elementary Districts..... \$3,807  |          |     |
| High School Districts..... \$4,593   |          |     |
| Unified Districts..... \$3,981.....(A-6)   |          | 026 |

B. 1996-97 Schedule B(A) Data

- |  |       |     |
|--|-------|-----|
| 1. Total 1995-96 Regular P-2 ADA (EDP 043).....(B-1)   |       | 031 |
| 2. Total 1996-97 Regular P-2 ADA (EDP 058).....(B-2)   |       | 036 |
| 3. Total 1996-97 Regular Second Principal ADA<br>(EDP 061 per E.C. 42238.5).....(B-3)                            |       | 041 |
| 4. 1996-97 School District Report Form<br>For Excused Absences   |       |     |
| a. Total ADA with Excused Absences....(B-4a)   | _____ | 046 |
| b. Total Excused Absences.....(B-4b)   | _____ | 051 |
| c. Staff Development Excused Absences.(B-4c)   | _____ | 053 |
| d. Total ADA without Excused Absences<br>(Line B-4a minus B-4b minus B-4c)<br>(Round to whole number).....(B-4d) | _____ | 056 |

If Using 1996-97 Current Year ADA for Funding, Complete Sections C and D on Page 2.

If Using 1995-96 Prior Year ADA for Funding, Complete Sections E and F on Page 3.

C. If Using 1996-97 Current Year ADA, complete Sections C and D.  
(1996-97 Schedule B(A), EDP 061 equals EDP 058)

EDP NO.	WHOLE NUMBERS ONLY UNLESS DECIMAL POINT IS PROVIDED
061	
066	
071	
076	\$ _____
081	\$ _____
086	
091	
096	
101	
106	\$ _____
111	\$ _____
116	\$ _____
121	
123	
126	
131	
136	\$ _____

- |   |       |
|---|-------|
| 1. Total ADA (Page 1, Line B-4a).....(C-1)  | _____ |
| 2. Excused Absences (Page 1, Line B-4b<br>Plus Line B-4c).....(C-2)   | _____ |
| 3. Total ADA Less Excused Absences (Line C-1<br>minus Line C-2) (Page 1, Line B-4d).....(C-3)                 | _____ |
| 4. 1996-97 Base Revenue Limit per ADA (Line A-5).....(C-4)  |       |
| 5. 1996-97 Base Revenue Limit per ADA for Growth<br>(From Line A-6).....(C-5)                                 |       |
| 6. 1996-97 Non-Growth ADA<br>(1996-97 Schedule B(A), EDP 018).....(C-6)                                       | _____ |
| 7. 1996-97 Small School(s) ADA<br>(1996-97 Sch F EDP 105 (Elem),<br>EDP 204 (High School)).....(C-7)          | _____ |
| 8. Total Adjusted Non-Growth ADA<br>(Sum of Line C-6 and Line C-7).....(C-8)                                  | _____ |
| 9. Total Adjusted Growth ADA<br>(Line C-1 minus Line C-8).....(C-9)   | _____ |
| 10. Total Base Revenue Limit for Non-Growth ADA<br>(Line C-4 times Line C-8) (Whole Number).....(C-10)        |       |
| 11. Total Base Revenue Limit for Growth ADA<br>(Line C-9 times Lesser of C-4 or C-5) (Whole Number)....(C-11) |       |
| 12. Total Base Revenue Limit (Line C-10 plus Line C-11)....(C-12)   |       |

D. Adjusted 1996-97 Base Revenue Limit  
per ADA (SB 727)

- |  |          |
|--|----------|
| 1. Line C-12 divided by Line C-3.....(D-1)   | \$ _____ |
| 2. Adjustment for Reorganization.....(F-2)   | \$ _____ |
| 3. 1997-98 COLA.....(D-2)  | \$ _____ |
| 4. 1998-99 COLA.....(D-3)  | \$ _____ |
| 5. Total Estimated 1998-99 undeficitated Base Revenue Limit per ADA<br>(Sum of Lines D-1, D-2, D-3, and D-4).....(D-5) |          |

**E. If Using 1995-96 Prior Year ADA, complete Sections E and F.**  
 (1996-97 Schedule B(A), EDP 061 equals EDP 043)

	EDP NO.	WHOLE NUMBERS ONLY UNLESS DECIMAL POINT IS PROVIDED
1. Total 1995-96 Second Principal ADA (Page 1, Line B-1).....(E-1)	141	
2. Home and Hospital ADA.....(E-2)	146	
3. Total Adjusted 1995-96 ADA (Line E-1 minus Line E-2) (Whole Number).....(E-3)	151	
4. 1995-96 Non-Growth ADA (1996-97 Schedule B(A), EDP 018).....(E-4)	156	
5. 1995-96 Small School(s) ADA (1996-97 Sch F EDP 101 (Elem), EDP 200 (High School)).....(E-5)	161	
6. Total Adjusted Non-Growth ADA (Sum of Line C-4 and Line C-5).....(E-6)	166	
7. Total Adjusted Growth ADA (Line E-3 minus Line E-6).....(E-7)	171	
8. Total Base Revenue Limit for Non-Growth ADA (Line A-5 times Line E-6).....(E-8)	176	\$ _____
9. Total Base Revenue Limit for Growth ADA (Line E-7 times Lesser of A-5 or A-6).....(E-9)	181	\$ _____
10. Total Base Revenue Limit (Line E-8 plus Line E-9).....(E-10)	186	\$ _____
11. 1996-97 ADA with Excused Absences (Page 1, Line B-4a).....(E-11)	191	
12. 1996-97 ADA without Excused Absences (Page 1, Line B-4d).....(E-12)	196	
13. 1995-96 Adjustment Factor (Line E-12 divided by Line E-11) (5 Decimals).....(E-13)	201	
14. 1995-96 Adjusted Base Revenue Limit ADA (Line E-3 times Line E-13) (Whole Number).....(E-14)	206	
<b>F. Adjusted 1996-97 Base Revenue Limit</b>		
1. Line E-10 divided by Line E-14.....(F-1)	211	\$ _____
2. Adjustment for Reorganization.....(F-2)	213	\$ _____
3. 1997-98 COLA.....(F-3)	216	\$ _____
4. 1998-99 COLA.....(F-4)	221	\$ _____
5. Total Estimated 1998-99 Undeficitated Base Revenue Limit Per ADA (Sum of Lines F-1, F-2, F-3, and F-4).....(F-5)	226	\$ _____

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ATTENDANCE ACCOUNTING			For State Controller Use Only		Program <b>229</b>	
(01) Claimant Identification Number			(19) Program Number 00229		229	
(02) Claimant Name			(20) Date Filed ____/____/____			
County of Location			(21) LRS Input ____/____/____			
Street Address or P.O. Box Suite			(22) AA-1, (04)(A)(f)			
City State Zip Code			(23) AA-1, (04)(B)(f)		229	
City State Zip Code			(24) AA-1, (04)(C)(f)			
City State Zip Code			(25) AA-1, (06)			
City State Zip Code			(26) AA-1, (07)			
City State Zip Code			(27) AA-1, (09)		229	
City State Zip Code			(28) AA-1, (10)			
City State Zip Code			(29)			
City State Zip Code			(30)			
City State Zip Code			(31)		229	
City State Zip Code			(32)			
City State Zip Code			(33)			
City State Zip Code			(34)			
City State Zip Code			(35)		229	
City State Zip Code			(36)			
City State Zip Code			(37)			
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City State Zip Code			(50)			
City State Zip Code			(51)		229	
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City State Zip Code			(53)			
City State Zip Code			(54)			
City State Zip Code			(55)		229	
City State Zip Code			(56)			
City State Zip Code			(57)			
City State Zip Code			(58)			
City State Zip Code			(59)		229	
City State Zip Code			(60)			
City State Zip Code			(61)			
City State Zip Code			(62)			
City State Zip Code			(63)		229	
City State Zip Code			(64)			
City State Zip Code			(65)			
City State Zip Code			(66)			
City State Zip Code			(67)		229	
City State Zip Code			(68)			
City State Zip Code			(69)			
City State Zip Code			(70)			
City State Zip Code			(71)		229	
City State Zip Code			(72)			
City State Zip Code			(73)			
City State Zip Code			(74)			
City State Zip Code			(75)		229	
City State Zip Code			(76)			
City State Zip Code			(77)			
City State Zip Code			(78)			
City State Zip Code			(79)		229	
City State Zip Code			(80)			
City State Zip Code			(81)			
City State Zip Code			(82)			
City State Zip Code			(83)		229	
City State Zip Code			(84)			
City State Zip Code			(85)			
City State Zip Code			(86)			
City State Zip Code			(87)		229	
City State Zip Code			(88)			
City State Zip Code			(89)			
City State Zip Code			(90)			
City State Zip Code			(91)		229	
City State Zip Code			(92)			
City State Zip Code			(93)			
City State Zip Code			(94)			
City State Zip Code			(95)		229	
City State Zip Code			(96)			
City State Zip Code			(97)			
City State Zip Code			(98)			
City State Zip Code			(99)		229	
City State Zip Code			(100)			
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<b>Program</b> <b>229</b>	<b>ATTENDANCE ACCOUNTING</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AA-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form AA-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 3, 2004**, or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor (0.10% penalty).
- (15) If filing an actual reimbursement claim, and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14), and line (15), from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. AA-1, (04)(A)(f), means the information is located on form AA-1, block (04), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

**Address, if delivered by U.S. Postal Service:**

**OFFICE OF THE STATE CONTROLLER**  
**ATTN: Local Reimbursements Section**  
**Division of Accounting and Reporting**  
**P.O. Box 942850**  
**Sacramento, CA 94250**

**Address, if delivered by other delivery service:**

**OFFICE OF THE STATE CONTROLLER**  
**ATTN: Local Reimbursements Section**  
**Division of Accounting and Reporting**  
**3301 C Street, Suite 500**  
**Sacramento, CA 95816**

<b>Program</b> <b>229</b>	<b>MANDATED COSTS</b> <b>ATTENDANCE ACCOUNTING</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>AA-1</b>
(01) Claimant			(02) Type of Claim			Fiscal Year
			Reimbursement <input type="checkbox"/>			
			Estimated <input type="checkbox"/>			___/___
<b>Claim Statistics</b>						
(03) (Leave Blank)						
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04)	(a)	(b)	(c)	(d)	(e)	(f)
Reimbursable Components	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel	Total
<b>One Time Activities</b>						
A. Complete Worksheet						
B. Submit Worksheet to SPI						
C. Provide Copy to SD's						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate					[From J-380 or J-580]	%
(07) Total Indirect Costs					[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) - {line (09) + line (10)}]	

<b>Program</b> <b>229</b>	<b>ATTENDANCE ACCOUNTING</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>AA-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form AA-1 must be filed for a reimbursement claim. Do not complete form AA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) For each reimbursable component, enter the totals from form AA-2, line (05), columns (d) through (h), to form AA-1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Enter the product of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.



<b>Program</b> <b>229</b>	<b>MANDATED COSTS</b> <b>ATTENDANCE ACCOUNTING</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Components for One Time Activities:

Check only **one** box per form to identify the component being claimed.

☐ Complete Worksheet
 ☐ Submit Worksheet to SPI

☐ Provide Copy to SD's

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ____ of ____					

<b>Program</b> <b>229</b>	<b>ATTENDANCE ACCOUNTING</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>AA-2</b>
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- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-2 should be completed for each department.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AA-2 shall be prepared for each applicable component.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and Benefits</b>									
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Cost			Copy of Contract
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form AA-1, block (04), columns (a) through (e) in the appropriate row.